



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Jefferson Fire Protection District**

Unit Code: **041/010/06** County: **JEFFERSON**

Fiscal Year End: **12/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$481,602**

Equalized Assessed Valuation: **\$113,076,674**

Population: **11,212**

Employees:

    Full Time: **4**

    Part Time: **4**

    Salaries Paid: **\$217,082**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$243,632</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$538,846</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$470,755</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$48</b>	\$83	\$55
Per Capita Expenditures:	<b>\$42</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$68,091</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>66.22%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$311,723</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$28</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$311,723</b>	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$20,940</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$2</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$60,223</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$32</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kankakee Twp Fire Protection District**

Unit Code: **046/070/06** County: **KANKAKEE**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$137,000**

Equalized Assessed Valuation: **\$28,874,742**

Population: **6,000**

Employees:

    Full Time:

    Part Time: **22**

    Salaries Paid: **\$10,662**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$61,237</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$291,105</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$169,281</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$49</b>	\$83	\$55
Per Capita Expenditures:	<b>\$28</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$121,824</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>108.14%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$183,061</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$31</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	<b>\$183,061</b>	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$80,314</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$13</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kansas Fire Protection District**

Unit Code: **023/040/06** County: **EDGAR**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$71,125**

Equalized Assessed Valuation: **\$12,250,542**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **25**

    Salaries Paid: **\$3,097**

#### Blended Component Units

--

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$301,204</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$301</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$44,480</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$52,938</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$44</b>	\$83	\$55
Per Capita Expenditures:	<b>\$53</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>-\$8,458</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>553.00%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$292,746</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$293</b>	\$67	\$35
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,676</b>	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$92,645</b>	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$229,436</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$92</b>	\$44	\$5
General Obligation Debt over EAV:	<b>1.98%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$139,450</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$215</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kendall Hill Fire Protection District**

Unit Code: **057/085/06** County: **MADISON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$24,116**

Equalized Assessed Valuation: **\$9,416,670**

Population: **845**

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$21,677</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$24,567</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$24,380</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$29</b>	\$83	\$55
Per Capita Expenditures:	<b>\$29</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$187</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>89.68%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$21,864</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$26</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	<b>\$21,864</b>	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kenney Fire Protection District**

Unit Code: **020/015/06** County: **DEWITT**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$140,322**

Equalized Assessed Valuation: **\$21,884,144**

Population: **1,200**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$4,500**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$14,123</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$97,284</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$82,553</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$81</b>	\$83	\$55
Per Capita Expenditures:	<b>\$69</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$14,731</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>34.95%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$28,854</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$24</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	<b>\$28,854</b>	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kewanee Fire Protection District**

Unit Code: **037/070/06** County: **HENRY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$183,500**

Equalized Assessed Valuation: **\$25,169,703**

Population: **14,381**

Employees:

    Full Time: **4**

    Part Time: **6**

    Salaries Paid: **\$101,794**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$261,903</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$177,330</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$157,372</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$12</b>	\$83	\$55
Per Capita Expenditures:	<b>\$11</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$19,958</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>179.58%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$282,614</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$20</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$282,614</b>	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Keyesport Fire Protection District**

Unit Code: **014/070/06** County: **CLINTON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$68,850**

Equalized Assessed Valuation: **\$15,000,000**

Population: **1,100**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$54,879</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$78,739</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$58,488</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$72</b>	\$83	\$55
Per Capita Expenditures:	<b>\$53</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$20,251</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>128.45%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$75,130</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$68</b>	\$67	\$35
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$7,386</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$7</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$33,604</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$1</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kilbourne Fire Protection District**

Unit Code: **060/040/06** County: **MASON**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$35,000**

Equalized Assessed Valuation: **\$6,100,000**

Population: **600**

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$7,052</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$26,477</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$25,297</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$44</b>	\$83	\$55
Per Capita Expenditures:	<b>\$42</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$1,180</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>32.54%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$8,232</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$14</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	<b>\$34,673</b>	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$7,436</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$12</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kinmundy-Alma Fire Protection District**

Unit Code: **058/030/06** County: **MARION**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$326,725**

Equalized Assessed Valuation: **\$25,093,669**

Population: **2,500**

Employees:

    Full Time:

    Part Time: **48**

    Salaries Paid: **\$38,251**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$185,789</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$74</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$223,060</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$175,916</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$89</b>	\$83	\$55
Per Capita Expenditures:	<b>\$70</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$47,144</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>132.41%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$232,933</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$93</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$21,910</b>	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$211,022</b>	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$58,871</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$24</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

**FISCAL YEAR 2007**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name: **Kirkland Fire Protection District**

Unit Code: **019/050/06** County: **DEKALB**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$372,411**

Equalized Assessed Valuation: **\$61,672,132**

Population: **1,850**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$38,070**

**Blended Component Units**

--

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 07:	<b>\$19,831</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$398,600</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$396,869</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$215</b>	\$83	\$55
Per Capita Expenditures:	<b>\$215</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$1,731</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>5.43%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$21,562</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$12</b>	\$67	\$35

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$21,562</b>	\$48,587	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$103,107</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$56</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Knoxville Fire Protection District**

Unit Code: **048/070/06** County: **KNOX**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$408,800**

Equalized Assessed Valuation: **\$74,523,407**

Population: **6,000**

Employees:

    Full Time:

    Part Time: **70**

    Salaries Paid: **\$33,893**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$104,396</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$215,142</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$174,636</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$36</b>	\$83	\$55
Per Capita Expenditures:	<b>\$29</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$40,506</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>82.97%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$144,902</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$24</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	<b>\$144,902</b>	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$444,892</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$131</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Ladd Fire Protection District**

Unit Code: **006/050/06** County: **BUREAU**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$75,540**

Equalized Assessed Valuation: **\$20,912,896**

Population: **1,800**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$405,989</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$226</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$93,266</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$81,868</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$52</b>	\$83	\$55
Per Capita Expenditures:	<b>\$45</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$11,398</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>509.83%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$417,388</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$232</b>	\$67	\$35
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	<b>\$417,388</b>	\$51,481	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **LaHarpe Fire Protection District**

Unit Code: **034/040/06** County: **HANCOCK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$105,820**

Equalized Assessed Valuation: **\$22,434,249**

Population: **950**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$13,502**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$27,638</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$29</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$143,446</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$106,743</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$151</b>	\$83	\$55
Per Capita Expenditures:	<b>\$112</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$36,703</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>60.28%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$64,341</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$68</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$35,780</b>	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$28,561</b>	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$1,311,463	\$320,399
Per Capita Debt:	\$	\$81	\$24
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Lake Villa Fire Protection District**

Unit Code: **049/060/06** County: **LAKE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,539,750**

Equalized Assessed Valuation: **\$847,494,763**

Population: **31,000**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$73,504**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$2,649,945</b>	\$1,656,604	\$1,023,568
Per Capita Beginning Fund Balance:	<b>\$85</b>	\$105	\$56
Revenue Collected During FY 07:	<b>\$3,096,825</b>	\$3,771,407	\$2,711,965
Expenditures During FY 07:	<b>\$3,366,669</b>	\$3,473,521	\$2,515,345
Per Capita Revenue:	<b>\$100</b>	\$249	\$166
Per Capita Expenditures:	<b>\$109</b>	\$226	\$160
Revenues over (under) Expenditures:	<b>-\$269,844</b>	\$297,887	\$177,930
Ratio of Fund Balance to Expenditures:	<b>192.50%</b>	71.37%	45.73%
Ending Fund Balance for FY 07:	<b>\$6,480,948</b>	\$2,133,613	\$1,176,597
Per Capita Ending Fund Balance:	<b>\$209</b>	\$154	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,532	\$
Total Unreserved Funds:	\$	\$54,592	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,219,096</b>	\$481,228	\$
Total Unrestricted Net Assets:	<b>\$3,136,384</b>	\$1,973,359	\$971,374



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$4,100,000</b>	\$1,311,463	\$320,399
Per Capita Debt:	<b>\$132</b>	\$81	\$24
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$3,080,000</b>	\$1,311,463	\$320,399
Per Capita Debt:	<b>\$154</b>	\$81	\$24
General Obligation Debt over EAV:	<b>0.32%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lanark Fire Protection District**

Unit Code: **008/020/06** County: **CARROLL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$397,360**

Equalized Assessed Valuation: **\$137,693,779**

Population: **3,500**

Employees:

    Full Time:

    Part Time: **38**

    Salaries Paid: **\$58,598**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$168,628</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$48</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$230,926</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$142,981</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$66</b>	\$83	\$55
Per Capita Expenditures:	<b>\$41</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$87,945</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>179.45%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$256,573</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$73</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	<b>\$256,573</b>	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Latham Fire Protection District**

Unit Code: **054/050/06** County: **LOGAN**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$80,731**

Equalized Assessed Valuation: **\$16,827,948**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$1,201**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$180,395</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$180</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$80,731</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$46,661</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$81</b>	\$83	\$55
Per Capita Expenditures:	<b>\$47</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$34,070</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>93.15%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$43,465</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$43</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	<b>\$43,465</b>	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$171,000</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$171</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lawrence-Allison Fire Protection District**

Unit Code: **051/040/06** County: **LAWRENCE**

Fiscal Year End: **7/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$556,800**

Equalized Assessed Valuation: **\$44,377,779**

Population: **7,140**

Employees:

    Full Time:

    Part Time: **34**

    Salaries Paid: **\$25,647**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$469,196</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$66</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$204,335</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$313,060</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$29</b>	\$83	\$55
Per Capita Expenditures:	<b>\$44</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>-\$108,725</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>115.14%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$360,471</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$50</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$360,471</b>	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$62,386</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$113</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$214,349</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$354</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$221,431</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$111</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Lemont Fire Protection District**

Unit Code: **016/100/06** County: **COOK**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,082,664**

Equalized Assessed Valuation: **\$1,083,986,222**

Population: **40,000**

Employees:

    Full Time: **56**

    Part Time: **19**

    Salaries Paid: **\$4,367,289**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$2,474,271</b>	\$1,656,604	\$1,023,568
Per Capita Beginning Fund Balance:	<b>\$62</b>	\$105	\$56
Revenue Collected During FY 07:	<b>\$7,514,502</b>	\$3,771,407	\$2,711,965
Expenditures During FY 07:	<b>\$7,453,589</b>	\$3,473,521	\$2,515,345
Per Capita Revenue:	<b>\$188</b>	\$249	\$166
Per Capita Expenditures:	<b>\$186</b>	\$226	\$160
Revenues over (under) Expenditures:	<b>\$60,913</b>	\$297,887	\$177,930
Ratio of Fund Balance to Expenditures:	<b>30.93%</b>	71.37%	45.73%
Ending Fund Balance for FY 07:	<b>\$2,305,033</b>	\$2,133,613	\$1,176,597
Per Capita Ending Fund Balance:	<b>\$58</b>	\$154	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,532	\$
Total Unreserved Funds:	\$	\$54,592	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,137,904</b>	\$481,228	\$
Total Unrestricted Net Assets:	<b>-\$2,507,435</b>	\$1,973,359	\$971,374



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$5,466,398</b>	\$1,311,463	\$320,399
Per Capita Debt:	<b>\$137</b>	\$81	\$24
General Obligation Debt over EAV:	<b>0.08%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lena Fire Protection District**

Unit Code: **089/060/06** County: **STEPHENSON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,628,770**

Equalized Assessed Valuation: **\$64,541,576**

Population: **4,516**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$1,423,228</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$315</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$227,081</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$893,630</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$50</b>	\$83	\$55
Per Capita Expenditures:	<b>\$198</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>-\$666,549</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>84.67%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$756,679</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$168</b>	\$67	\$35
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$41,800</b>	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$756,679</b>	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,180,000</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$261</b>	\$44	\$5
General Obligation Debt over EAV:	<b>1.83%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Leroy Community Fire Protection District**

Unit Code: **064/120/06** County: **MCLEAN**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$300,000**

Equalized Assessed Valuation: **\$64,441,069**

Population: **3,960**

Employees:

    Full Time:

    Part Time: **27**

    Salaries Paid: **\$10,806**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$125,629</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$32</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$268,839</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$196,370</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$68</b>	\$83	\$55
Per Capita Expenditures:	<b>\$50</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$72,469</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>100.88%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$198,098</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$50</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$198,098</b>	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$23,000</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$6</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$126,000</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$42</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$310,000</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$103</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Leyden Fire Protection District**

Unit Code: **016/110/06** County: **COOK**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,914,041**

Equalized Assessed Valuation: **\$210,565,618**

Population: **18,000**

Employees:

    Full Time: **19**

    Part Time: **15**

    Salaries Paid: **\$827,054**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$614,022</b>	\$1,656,604	\$1,023,568
Per Capita Beginning Fund Balance:	<b>\$34</b>	\$105	\$56
Revenue Collected During FY 07:	<b>\$2,098,056</b>	\$3,771,407	\$2,711,965
Expenditures During FY 07:	<b>\$2,520,126</b>	\$3,473,521	\$2,515,345
Per Capita Revenue:	<b>\$117</b>	\$249	\$166
Per Capita Expenditures:	<b>\$140</b>	\$226	\$160
Revenues over (under) Expenditures:	<b>-\$422,070</b>	\$297,887	\$177,930
Ratio of Fund Balance to Expenditures:	<b>30.60%</b>	71.37%	45.73%
Ending Fund Balance for FY 07:	<b>\$771,182</b>	\$2,133,613	\$1,176,597
Per Capita Ending Fund Balance:	<b>\$43</b>	\$154	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,532	\$
Total Unreserved Funds:	\$	\$54,592	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$481,228	\$
Total Unrestricted Net Assets:	<b>\$511,582</b>	\$1,973,359	\$971,374



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,687,219</b>	\$1,311,463	\$320,399
Per Capita Debt:	<b>\$94</b>	\$81	\$24
General Obligation Debt over EAV:	<b>0.36%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Liberty Fire Protection District**

Unit Code: **001/050/06** County: **ADAMS**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$391,000**

Equalized Assessed Valuation: **\$22,510,900**

Population: **2,130**

Employees:

    Full Time:

    Part Time: **22**

    Salaries Paid: **\$8,125**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$28,464</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$141,913</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$123,271</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$67</b>	\$83	\$55
Per Capita Expenditures:	<b>\$58</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$18,642</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>38.21%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$47,106</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$22</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	<b>\$16,464</b>	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$24,000</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$11</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$1,311,463	\$320,399
Per Capita Debt:	\$	\$81	\$24
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lima-Tioga Fire Protection District**

Unit Code: **001/060/06** County: **ADAMS**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$65,475**

Equalized Assessed Valuation: **\$12,849,413**

Population: **1,088**

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$24,955</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$41,806</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$21,853</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$38</b>	\$83	\$55
Per Capita Expenditures:	<b>\$20</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$19,953</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>205.50%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$44,908</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$41</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$248,035</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$12</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Limestone Twp Fire Protection District**

Unit Code: **046/080/06** County: **KANKAKEE**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$648,060**

Equalized Assessed Valuation: **\$99,551,729**

Population: **4,875**

Employees:

    Full Time:

    Part Time: **60**

    Salaries Paid: **\$116,501**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$18,204</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$552,549</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$552,646</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$113</b>	\$83	\$55
Per Capita Expenditures:	<b>\$113</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>-\$97</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>8.70%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$48,107</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$10</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$4,326	\$
Total Unreserved Funds:	<b>\$48,107</b>	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$236,748</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$49</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lincoln Fire Protection District**

Unit Code: **015/045/06** County: **COLES**

Fiscal Year End: **5/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$230,700**

Equalized Assessed Valuation: **\$88,089,148**

Population: **4,725**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$17,400**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$91,099</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$243,535</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$236,934</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$52</b>	\$83	\$55
Per Capita Expenditures:	<b>\$50</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$6,601</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>41.24%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$97,700</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$21</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$106,403</b>	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lincoln Rural Fire Protection District**

Unit Code: **054/060/06** County: **LOGAN**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$638,560**

Equalized Assessed Valuation: **\$70,549,655**

Population: **4,000**

Employees:

    Full Time: **5**

    Part Time: **7**

    Salaries Paid: **\$261,131**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$226,411</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$57</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$530,005</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$537,603</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$133</b>	\$83	\$55
Per Capita Expenditures:	<b>\$134</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>-\$7,598</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>40.70%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$218,813</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$55</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	<b>\$218,813</b>	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,300,000</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$325</b>	\$44	\$5
General Obligation Debt over EAV:	<b>1.84%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Lincolnshire-Riverwoods(Vernon)  
Fire Protection District**

Unit Code: **049/130/06** County: **LAKE**

Fiscal Year End: **5/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,214,084**

Equalized Assessed Valuation: **\$1,323,615,481**

Population: **16,000**

Employees:

    Full Time: **41**

    Part Time: **6**

    Salaries Paid: **\$3,707,906**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$5,462,684</b>	\$1,656,604	\$1,023,568
Per Capita Beginning Fund Balance:	<b>\$341</b>	\$105	\$56
Revenue Collected During FY 07:	<b>\$7,489,047</b>	\$3,771,407	\$2,711,965
Expenditures During FY 07:	<b>\$7,170,940</b>	\$3,473,521	\$2,515,345
Per Capita Revenue:	<b>\$468</b>	\$249	\$166
Per Capita Expenditures:	<b>\$448</b>	\$226	\$160
Revenues over (under) Expenditures:	<b>\$318,107</b>	\$297,887	\$177,930
Ratio of Fund Balance to Expenditures:	<b>80.61%</b>	71.37%	45.73%
Ending Fund Balance for FY 07:	<b>\$5,780,791</b>	\$2,133,613	\$1,176,597
Per Capita Ending Fund Balance:	<b>\$361</b>	\$154	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,532	\$
Total Unreserved Funds:	\$	\$54,592	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,339,328</b>	\$481,228	\$
Total Unrestricted Net Assets:	<b>\$2,196,041</b>	\$1,973,359	\$971,374



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$1,311,463	\$320,399
Per Capita Debt:	\$	\$81	\$24
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lisbon-Seward Fire Protection District**

Unit Code: **047/020/06** County: **KENDALL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$168,300**

Equalized Assessed Valuation: **\$38,823,100**

Population: **500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$390,448</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$781</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$106,250</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$142,429</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$213</b>	\$83	\$55
Per Capita Expenditures:	<b>\$285</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>-\$36,179</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>246.69%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$351,365</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$703</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$55,326</b>	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$2,790</b>	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Lisle-Woodridge Fire Protection District**

Unit Code: **022/160/06** County: **DUPAGE**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,884,012**

Equalized Assessed Valuation: **\$2,444,013,857**

Population: **77,750**

Employees:

    Full Time: **123**

    Part Time:

    Salaries Paid: **\$9,737,873**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$5,541,897</b>	\$1,656,604	\$1,023,568
Per Capita Beginning Fund Balance:	<b>\$71</b>	\$105	\$56
Revenue Collected During FY 07:	<b>\$15,846,358</b>	\$3,771,407	\$2,711,965
Expenditures During FY 07:	<b>\$14,398,824</b>	\$3,473,521	\$2,515,345
Per Capita Revenue:	<b>\$204</b>	\$249	\$166
Per Capita Expenditures:	<b>\$185</b>	\$226	\$160
Revenues over (under) Expenditures:	<b>\$1,447,534</b>	\$297,887	\$177,930
Ratio of Fund Balance to Expenditures:	<b>43.60%</b>	71.37%	45.73%
Ending Fund Balance for FY 07:	<b>\$6,277,431</b>	\$2,133,613	\$1,176,597
Per Capita Ending Fund Balance:	<b>\$81</b>	\$154	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,532	\$
Total Unreserved Funds:	\$	\$54,592	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,386,568</b>	\$481,228	\$
Total Unrestricted Net Assets:	<b>\$3,544,991</b>	\$1,973,359	\$971,374



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$9,249,561</b>	\$1,311,463	\$320,399
Per Capita Debt:	<b>\$119</b>	\$81	\$24
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$22,223</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$15</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Little Rock-Fox Fire Protection District**

Unit Code: **047/030/06** County: **KENDALL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,688,738**

Equalized Assessed Valuation: **\$279,687,088**

Population: **9,415**

Employees:

    Full Time:

    Part Time: **50**

    Salaries Paid: **\$161,489**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$629,819</b>	\$1,656,604	\$1,023,568
Per Capita Beginning Fund Balance:	<b>\$67</b>	\$105	\$56
Revenue Collected During FY 07:	<b>\$1,456,317</b>	\$3,771,407	\$2,711,965
Expenditures During FY 07:	<b>\$3,244,224</b>	\$3,473,521	\$2,515,345
Per Capita Revenue:	<b>\$155</b>	\$249	\$166
Per Capita Expenditures:	<b>\$345</b>	\$226	\$160
Revenues over (under) Expenditures:	<b>-\$1,787,907</b>	\$297,887	\$177,930
Ratio of Fund Balance to Expenditures:	<b>17.90%</b>	71.37%	45.73%
Ending Fund Balance for FY 07:	<b>\$580,768</b>	\$2,133,613	\$1,176,597
Per Capita Ending Fund Balance:	<b>\$62</b>	\$154	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,532	\$
Total Unreserved Funds:	\$	\$54,592	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$481,228	\$
Total Unrestricted Net Assets:	<b>\$580,768</b>	\$1,973,359	\$971,374



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$2,826,629</b>	\$1,311,463	\$320,399
Per Capita Debt:	<b>\$300</b>	\$81	\$24
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$95,417</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$47</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Little York Community Fire Protection District**

Unit Code: **094/020/06** County: **WARREN**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$65,619**

Equalized Assessed Valuation: **\$12,011,285**

Population: **700**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$2,700**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$11,264</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$32,609</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$25,212</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$47</b>	\$83	\$55
Per Capita Expenditures:	<b>\$36</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$7,397</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>74.02%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$18,661</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$27</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$66,328</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$66</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

**FISCAL YEAR 2007**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Lockport Twp Fire Protection District**

Unit Code: **099/070/06** County: **WILL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,032,095**

Equalized Assessed Valuation: **\$1,622,296,981**

Population: **70,000**

Employees:

    Full Time: **69**

    Part Time:

    Salaries Paid: **\$5,215,511**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 07:	<b>\$2,502,287</b>	<b>\$1,656,604</b>	<b>\$1,023,568</b>
Per Capita Beginning Fund Balance:	<b>\$36</b>	<b>\$105</b>	<b>\$56</b>
Revenue Collected During FY 07:	<b>\$13,310,033</b>	<b>\$3,771,407</b>	<b>\$2,711,965</b>
Expenditures During FY 07:	<b>\$10,358,017</b>	<b>\$3,473,521</b>	<b>\$2,515,345</b>
Per Capita Revenue:	<b>\$190</b>	<b>\$249</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$148</b>	<b>\$226</b>	<b>\$160</b>
Revenues over (under) Expenditures:	<b>\$2,952,016</b>	<b>\$297,887</b>	<b>\$177,930</b>
Ratio of Fund Balance to Expenditures:	<b>27.65%</b>	<b>71.37%</b>	<b>45.73%</b>
Ending Fund Balance for FY 07:	<b>\$2,864,303</b>	<b>\$2,133,613</b>	<b>\$1,176,597</b>
Per Capita Ending Fund Balance:	<b>\$41</b>	<b>\$154</b>	<b>\$68</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$1,532</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$54,592</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$481,228</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$13,693,245</b>	<b>\$1,973,359</b>	<b>\$971,374</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$5,796,386</b>	\$1,311,463	\$320,399
Per Capita Debt:	<b>\$83</b>	\$81	\$24
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$66,212</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$17</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Long Creek Fire Protection District**

Unit Code: **055/050/06** County: **MACON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$267,943**

Equalized Assessed Valuation: **\$120,934,267**

Population: **11,000**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$75,434**

#### Blended Component Units

Number Submitted = 1

Firemen's Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$105,441</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$276,984</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$256,525</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$25</b>	\$83	\$55
Per Capita Expenditures:	<b>\$23</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$20,459</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>49.08%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$125,900</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$11</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$125,900</b>	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Long Grove Rural Fire Protection District	
<b>Unit Code:</b>	049/090/06	<b>County:</b> LAKE
<b>Fiscal Year End:</b>	12/31/2007	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$3,618,062	
<b>Equalized Assessed Valuation:</b>	\$590,819,906	
<b>Population:</b>	12,000	
<b>Employees:</b>		
<b>Full Time:</b>		16
<b>Part Time:</b>		21
<b>Salaries Paid:</b>		\$1,726,460

Blended Component Units
Number Submitted = 1
Long Grove Firefighters Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$3,996,138	\$1,656,604	\$1,023,568
Per Capita Beginning Fund Balance:	\$333	\$105	\$56
Revenue Collected During FY 07:	\$3,755,253	\$3,771,407	\$2,711,965
Expenditures During FY 07:	\$3,049,933	\$3,473,521	\$2,515,345
Per Capita Revenue:	\$313	\$249	\$166
Per Capita Expenditures:	\$254	\$226	\$160
Revenues over (under) Expenditures:	\$705,320	\$297,887	\$177,930
Ratio of Fund Balance to Expenditures:	155.51%	71.37%	45.73%
Ending Fund Balance for FY 07:	\$4,742,927	\$2,133,613	\$1,176,597
Per Capita Ending Fund Balance:	\$395	\$154	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,532	\$
Total Unreserved Funds:	\$	\$54,592	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,736,027	\$481,228	\$
Total Unrestricted Net Assets:	\$2,113,770	\$1,973,359	\$971,374



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,075,468</b>	\$1,311,463	\$320,399
Per Capita Debt:	<b>\$90</b>	\$81	\$24
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$492	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$3,311	\$
Expenditures During FY 07:	\$	\$1,855	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,457	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$20,000</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$20</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$226,000</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$151</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lovington Fire Protection District**

Unit Code: **070/040/06** County: **MOULTRE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$212,710**

Equalized Assessed Valuation: **\$17,399,384**

Population: **1,300**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$3,300**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$28,263</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$77,875</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$48,516</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$60</b>	\$83	\$55
Per Capita Expenditures:	<b>\$37</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$29,359</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>118.77%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$57,622</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$44</b>	\$67	\$35
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	\$	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Ludlow Fire Protection District**

Unit Code: **010/080/06** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$53,842**

Equalized Assessed Valuation: **\$13,890,341**

Population: **1,250**

Employees:

    Full Time:

    Part Time: **19**

    Salaries Paid: **\$10,725**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$92,768</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$74</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$53,843</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$37,271</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$43</b>	\$83	\$55
Per Capita Expenditures:	<b>\$30</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$16,572</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>293.36%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$109,340</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$87</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$92,767</b>	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$99,639	\$12,038
Per Capita Debt:	\$	\$44	\$5
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$21,812</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$5</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lynnville-Scott-White Rock Fire Protection District**

Unit Code: **071/040/06** County: **OGLE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$699,000**

Equalized Assessed Valuation: **\$50,878,003**

Population: **5,050**

Employees:

    Full Time:

    Part Time: **42**

    Salaries Paid: **\$22,644**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$165,123</b>	\$128,165	\$70,886
Per Capita Beginning Fund Balance:	<b>\$33</b>	\$64	\$33
Revenue Collected During FY 07:	<b>\$320,446</b>	\$161,170	\$109,652
Expenditures During FY 07:	<b>\$223,657</b>	\$167,158	\$103,365
Per Capita Revenue:	<b>\$63</b>	\$83	\$55
Per Capita Expenditures:	<b>\$44</b>	\$84	\$51
Revenues over (under) Expenditures:	<b>\$96,789</b>	-\$5,987	\$4,536
Ratio of Fund Balance to Expenditures:	<b>117.10%</b>	141.86%	67.55%
Ending Fund Balance for FY 07:	<b>\$261,912</b>	\$132,194	\$74,213
Per Capita Ending Fund Balance:	<b>\$52</b>	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,326	\$
Total Unreserved Funds:	\$	\$51,481	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,280</b>	\$7,575	\$
Total Unrestricted Net Assets:	<b>\$243,632</b>	\$48,587	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$232,407</b>	\$99,639	\$12,038
Per Capita Debt:	<b>\$46</b>	\$44	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$612	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$963	\$
Expenditures During FY 07:	\$	\$893	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$70	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.21%	0.00%
Ending Retained Earnings for FY 07:	\$	\$703	\$
Per Capita Ending Retained Earnings:	\$	\$	\$